

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 8

(By Senators Blair, Boley, Carmichael, Ferns, Gaunch, Karnes,
Leonhardt, Maynard, Nohe, Sypolt, Trump, Walters and
Cole (Mr. President))

[Originating in the Committee on Government Organization;
reported January 23, 2015.]

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §17-2A-6a, relating to
auditing the Division of Highways.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §17-2A-6a, to read as
follows:

ARTICLE 2A. WEST VIRGINIA COMMISSIONER OF HIGHWAYS.

§17-2A-6a. Performance and efficiency audit of the Division of Highways.

1 On or before May 1, 2015, the Legislature, acting through
2 the Joint Committee on Government and Finance, shall cause
3 a performance and efficiency audit to be conducted of the
4 Division of Highways and each of its individual districts for
5 the preceding three fiscal years in accordance with the
6 provisions of this article.

7 The audit shall examine, define and determine: Areas of
8 inefficiency, better practices, better allocations of funds,
9 unused funds, methods of savings funds, appropriate number
10 of employees and the best use of taxpayer dollars. The audit
11 shall be performed by a qualified firm in adherence to the
12 following provisions:

13 (1) The firm shall be selected by a competitive bid based
14 on price and qualifications;

15 (2) The Post-Audit Division of the Legislative Auditor's
16 Office shall set the parameters of the performance audit;

17 (3) The audit shall be done in accordance with the
18 generally accepted government auditing standards
19 (GAGAS);

20 (4) The principal auditor may not be currently auditing
21 the Division of Highways of the State of West Virginia, and
22 may not have audited the Division of Highways of the State
23 of West Virginia for the five years preceding the submission
24 of the bids; and

25 (5) The contract shall not exceed \$500,000.

26 The final report from the audit shall be submitted to the
27 Joint Committee on Government and Finance, and a copy of
28 the final report submitted to the Governor, on or before
29 December 31, 2015. The commissioner shall reimburse the
30 Legislature for the cost of the audit.

(NOTE: The purpose of this bill is to provide for a performance and efficiency audit of the Division of Highways.

§17-2A-6a is new; therefore, strike-throughs and underscoring have been omitted.)